IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No.3 of 1994

For Approval and Signature:
HON'BLE MR.JUSTICE D.A.MEHTA Sd/-

HON'BLE MS.JUSTICE H.N.DEVANI Sd/-

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1	Whether Reporters of Local Papers may be allowed to see the judgment ?
2	To be referred to the Reporter or not ?
3	Whether their Lordships wish to see the fair copy of the judgment ?
4	Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?
5	Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF WEALTH-TAX - Applicant(s)
Versus
VINODRAI RANCHHODBHAI - Respondent(s)

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Appearance :
MR MANISH R BHATT for Applicant No(s).: 1.
NOTICE SERVED for Respondent No(s).: 1.

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CORAM : HON'BLE MR.JUSTICE D.A.MEHTA
and
HON'BLE MS.JUSTICE H.N.DEVANI
Date : 04/08/2005
ORAL JUDGMENT
(Per : HON'BLE MR.JUSTICE D.A.MEHTA)

1. The Income-tax Appellate Tribunal, Ahmedabad Bench 'A', has referred the following question under Section 27(1) of the Wealth Tax Act, 1957, at the instance of the Commissioner of Wealth-tax, Rajkot.

> "Whether the Appellate Tribunal is right in law and on facts in setting aside the order passed by the Commissioner of Wealth-tax under section 25(2) of the W.T.Act. ?"

2. The Assessment Year is 1986-1987. The Tribunal has passed the following order:-

> " The grounds, facts and the arguments in appeal for the asst. years 1982-83 to 1985-86 are the same as those for asst. years 1982-83 to 1984-85 in WTA Nos.785 to 787/Ahd/1989 and the grounds, facts and the arguments for the asst. year 1986-87 are the same as those in WTA No.788/Ahd/1989 for the asst. year 1985-86. For the reasons recorded in our order dated 28.4.1992 in those appeals the same order is passed for the asst. years 1982-83 to 1985-86 and the same order is passed for the asst. year 1986-87 here as the order in WTA No.788/Ahd/1989 for the asst. year 1985-86. The result is that appeals for the asst. years 1982-83 to 1985-86 are dismissed and that for the asst. year 1986-87 is allowed."

3. Mr.M.R.Bhatt, learned Senior Standing Counsel for the applicant – Revenue, is not in a position to inform the Court as to what has happened in the earlier appeals, on which the Tribunal has placed reliance, in absence of the name of the parties in the said appeals. In these circumstances, the Tribunal's order is bereft of reasons and it is not possible to render opinion one way or the other. Accordingly, the question is left unanswered.

4. It will be open to the parties to ask the Tribunal to do the needful while finally disposing of the appeal after taking into consideration the decisions rendered by this Court.

5. The reference stands disposed of accordingly.

Sd/-
[D.A. MEHTA, J]

Sd/-
[H.N. DEVANI, J]

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*Bhavesh**